GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 -Extension of the specified compliances falling between 15.04.2021 to 30.05.2021till 31.05.2021 in exercise of the powers conferred under section 168A of the APGST Act, 2017 - Orders - Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No. 174 Dated: 14-07-2021.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the GOI, MIF, DOR, CBIC, Notification No.14/2021-Central Tax, dated 01-5-2021.
3. From the CCST, Letter Ref.No. CCW/GST/74/2015, Dt.04-06-2021.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 15. 07.2021

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)(hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of2017), in view of the spread of pandemic COVID-19 across many parts of India, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies, as under,-

(i) Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 30th day of May,2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to the 31stday of May, 2021, including for the purposes of--

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
(b) fling of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

(a) Chapter IV;
(b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50,69, 90, 122, 129;
(c) section 39,except sub-section (3), (4) and (5);
(d) section 68, in so far as e-way bill is concerned; and
(e) rules made under the provisions specified at clause (a) to (d) above :

(Contd. Page.2)

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Andhra Pradesh Goods and Services Tax Rules, 2017,falls during the period from the 1st day of May, 2021 to the 31st day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended up to the 15th day of June, 2021;

2.in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub- section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later.

2. This notification deemed to have come into force with effect from the 15th day of April, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

DR. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase(Publication Wing), A.P., Vijayawada ... for publication of the Notification(he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement)Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister. The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER